



CORPORATION SERVICE COMPANY

RECORDATION NO. 24464-A FILED

OCT 28 '05

1-24 PM

SURFACE TRANSPORTATION BOARD



October 27, 2005

Barbara Saddler
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423
(202) 565-1656
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Barbara.Saddler@stb.dot.gov

RE: 147778-1

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of July 27, 2005 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, 20th Floor New York, NY 10036

Lessee: **MGP INGREDIENTS, INC.**
1300 Main Street, PO Box 130 Atchison, KS 66002

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **MGP INGREDIENTS, INC.** covering 22 tank cars with reporting marks and numbers – DBUX 300699 – DBUX 300787 – NOT INCLUSIVE.

Please file this memorandum as a SECONDARY document to Recordation # 24464 dated 05/22/03 and return one (1) stamped original to my attention. A check covering the filing fee of thirty-three dollars (\$33.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-995-5071 ext. 3813.

Thank you for your prompt assistance.

Sincerely,

April O'Shea
Motor Vehicle Specialist

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 27 day of July, 2005, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and MGP INGREDIENTS, INC., a Kansas corporation, with an address at 1300 Main St., P.O. Box 130, Atchison, KS 66002 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of March 14, 2003 covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board ("STB") on May 22, 2003 and given Recordation Number 24464.

WHEREAS, the Parties have entered in to an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set for the in **Schedule A** hereto, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Joseph F. Mankowski
Name: Joseph Mankowski
Title: Senior Vice President

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I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

MGP INGREDIENTS, INC.

By: Ron Tukey
Name: Ron Tukey
Title: Director Corporate Transportation

Schedule A

Number of Cars

Equipment Description

22 28,000 through 31,000 gallon capacity tank cars, non coiled, non insulated

1	DBUX	300699
2	DBUX	300704
3	DBUX	300713
4	DBUX	300717
5	DBUX	300718
6	DBUX	300721
7	DBUX	300722
8	DBUX	300723
9	DBUX	300724
10	DBUX	300725
11	DBUX	300726
12	DBUX	300727
13	DBUX	300728
14	DBUX	300729
15	DBUX	300730
16	DBUX	300731
17	DBUX	300733
18	DBUX	300737
19	DBUX	300768
20	DBUX	300784
21	DBUX	300785
22	DBUX	300787